## **Franchise Tax Board**

## **NO ANALYSIS REQUIRED**

Author: Mendoza	Analyst:	Jennifer Bettencourt Bill Number: AB 2291
See prior Related Bills: Analysis	Telephone: _	845-5163 Amended Date: April 21, 2008
	Attorney:	Patrick Kusiak Sponsor:
SUBJECT: Low Cost/Free Spay-Neuter Fund		
ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.  TECHNICAL BILL – No program or fiscal changes to existing program.  BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.  TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is  MINOR AMENDMENT – Remainder of previous analysis of the bill as amended  MINOR AMENDMENT – No change in approved position of  See Comments below  X OTHER – See comments below.		
COMMENTS:  This bill would establish and add the Low Cost/Free Spay-Neuter Fund (Fund) to the personal income tax return as a voluntary contribution.  The April 21, 2008, amendments would add language to allow the Department of Food and Agriculture to use up to 5% of the Fund money for administrative costs incurred in connection with the Fund, and make a non-substantive technical change. These amendments would not impact the department's programs and operations or state income tax revenue.  The remainder of the department's analysis of the bill as amended April 8, 2008, still applies.		
Board Position: SNA		Franchise Tax Board Staff Date
SONOUA	XN	NAR Jennifer Bettencourt 4/28/08 PENDING